AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims

- 1. (Currently Amended) An isolated polynucleotide which functions as an IRES (internal ribosome entry site) in a plant and comprises seven to ten repeats of the following DNA (a) or (b):
 - (a) DNA of the nucleotide sequence represented by SEQ ID NO: 1; or
- (b) DNA of a nucleotide sequence derived from the nucleotide sequence represented by SEQ ID NO: 1 having two to five base modifications chosen from base substitutions, deletions, additions, and insertions, by the substitution, deletion, addition, and insertion of two to five bases and having wherein said DNA has a function of positively regulating the translation of a nucleic acid located downstream thereof.
- 2. (Withdrawn) A polynucleotide which functions as IRES (internal ribosome entry site) in a plant and comprises the following DNA (a) or (b):
 - (a) a DNA of the nucleotide sequence represented by SEQ ID NO: 2 or 3; or
- (b) a DNA of a nucleotide sequence derived from the nucleotide sequence represented by SEQ ID NO: 2 or 3 by the substitution, deletion, addition, and insertion of one or more bases and having a function of positively regulating the translation of a gene located downstream along the translation direction in the plant.

- 3. (Withdrawn) A polynucleotide which functions as IRES (internal ribosome entry site) in a plant and comprises the following DNA (a) or (b):
 - (a) a DNA of the nucleotide sequence represented by SEQ ID NO: 4; or
- (b) a DNA of a nucleotide sequence derived from the nucleotide sequence represented by SEQ ID NO: 4 by the substitution, deletion, addition, and insertion of one or more bases and having a function of positively regulating the translation of a gene located downstream along the translation direction in the plant.
- 4. (Original) The polynucleotide according to claim 1, wherein repeats of the DNA (a) or (b) are linked via or without a spacer sequence.
- 5. (Cancelled)
- 6. (Previously Presented) The polynucleotide according to claim 1, wherein the polynucleotide further comprises at least a coding region and/or a promoter.
- 7. (Previously Presented) A vector comprising the polynucleotide according to claim 1.
- 8. (Previously Presented) A transformant transformed with the polynucleotide according to claim 1.
- 9. (Previously Presented) A transgenic plant having the polynucleotide according to claim 1 incorporated in the genome.

regulated in the transformed plant-derived host.

- 10. (Withdrawn) A method of regulating gene expression in a plant, comprising the steps of: constructing a polynucleotide according to claim 1; and transforming the polynucleotide into a plant-derived host, wherein the translation of a gene located downstream of the DNA (a) or (b) is positively
- 11. (Previously Presented) A transformant transformed with the vector according to claim 7.
- 12. (Withdrawn) A method of regulating gene expression in a plant, comprising the steps of: constructing a vector according to claim 7; and transforming the vector into a plant-derived host, wherein the translation of a gene located downstream of the DNA (a) or (b) is positively

wherein the translation of a gene located downstream of the DNA (a) or (b) is positively regulated in the transformed plant-derived host.

- 13. (Previously Presented) The polynucleotide of claim 1(b), wherein the substitution, deletion, addition, and insertion of two to five bases are selected from:
 - (i) G at the 1st position is substituted by A;
 - (ii) C at the 3rd position is substituted by T or G;
 - (iii) A at the 4th position is substituted by G or C;
 - (iv) G at the 5th position is substituted by C or A;
 - (v) C at the 6th position is substituted by G or T;
 - (vi) G at the 7th position is substituted by A, C, or T;

- (vii) G at the 8th position is substituted by A; and
- (viii) A at the 9th position is substituted by G.